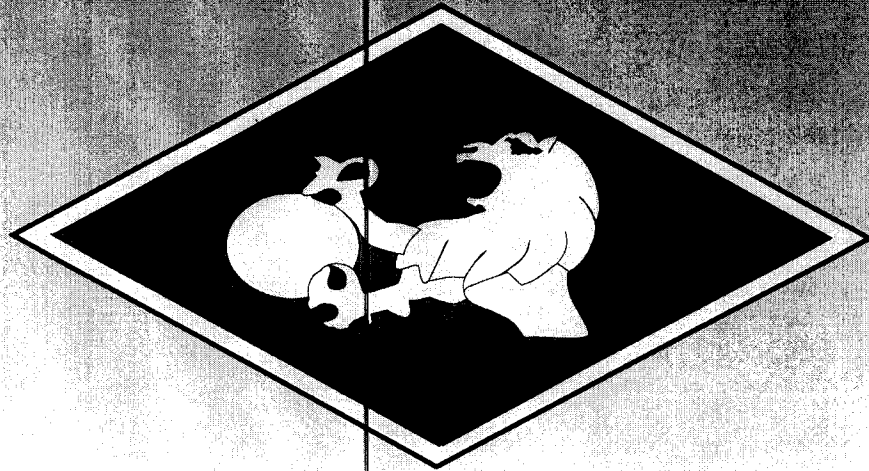


USAREUR

Paying Agent

Practical

Exercise



AGENT PRACTICAL EXERCISE INSTRUCTIONS

General Information: The following practical exercises simulate the work of the Paying Agent in a overseas environment.

Materials: Each scenario includes the following documents:

SF44s, cash register, DD Form 1081s, DD 2664, and blank forms needed to complete each exercise.

Requirements: Review and complete each scenario by processing the transactions and annotating the correct answer on to the cash register and /or DD Form 2664. Review your answers for accuracy with the answer keys provided to ensure you have a good understanding of the process.

SCENARIO 1

SF44 PURCHASES

Advance: \$1,000.00

1 JUN XX - Exchange rate: $\$1.00 = 1.2000 \text{ FC}$

Purchase: \$500.00 worth of FC

2 JUN XX - Exchange rate: $\$1.00 = 1.1000 \text{ FC}$

Purchase 30 tents for 10.00FC each from Joe's
Camping Store

3 JUN XX - Exchange rate: $\$1.00 = 1.0500$

Purchase \$100.00 worth of FC

Purchase 35 shovels for 10.00FC each from
Mike's Shovel Store

4 JUN XX - Exchange rate: $\$1.00 = 1.300 \text{ FC}$

Sell remaining FC for U.S. dollars

5 JUN XX - Clear Finance

PURCHASE ORDER-INVOICE-VOUCHER

DATE OF ORDER

2 JUN XX

ORDER NO.

1

PRINT NAME AND ADDRESS OF SELLER (Number, Street, City and State)*

Mike's Camping Store

FURNISH SUPPLIES OR SERVICES TO (Name and address)*

Paying Agent's Unit

SUPPLIES OR SERVICES	QUANTITY	UNIT PRICE	AMOUNT
Tents	30	10.00FC	300.00FC
\$1.00 = 1.2000 FC			
(300 FC = \$250.00)			
			300.00 FC

AGENCY NAME AND BILLING ADDRESS

 208 FB
 Unite 30041
 APO AE 09166

TOTAL

DISCOUNT TERMS

.% DAYS

DATE INVOICE RECEIVED

ORDERED BY (Signature and title)

Ordering Officer's *Signature* and Printed Name

PURPOSE AND ACCOUNTING DATA

2062020 94-1031 B442010.00 2572

S91533 L9CK WK4E3R42880021

PURCHASER To sign below for over-the-counter delivery of items

RECEIVED BY

Paying Agent's *Signature* and Printed Name

TITLE

Paying Agent

DATE

2 JUN XX

SELLER Please read instructions on Copy 2PAYMENT
RECEIVED

\$ 300.00 FC

PAYMENT
REQUESTED

\$

NO FURTHER INVOICE NEED BE SUBMITTED

SELLER

Vendor's *Signature* (Printed Name)

DATE

BY

(Signature)

2 JUN XX

I certify that this account is correct and proper
For payment in the amount of

\$ 250.00

Agent *Signature*

(Authorized certifying officer)

DIFFERENCES

ACCOUNT VERIFIED:

CORRECT FOR

BY

PAID BY



CASH

DATE PAID

VOUCHER NO.

OR

(Check No.)

PLEASE INCLUDE
ZIP CODE1 SELLER'S INVOICE
(See Instructions on Copy 2)STANDARD FORM 44a (Rev. 10-83)
PRESCRIBED BY GSA,
FAR (48 CFR) 53.213©

4

PURCHASE ORDER-INVOICE-VOUCHER

DATE OF ORDER 4 JUN XX	ORDER NO. 3
PRINT NAME AND ADDRESS OF SELLER (Number, Street, City and State)* Nations Bank City, Country	
FURNISH SUPPLIES OR SERVICES TO (Name and address)* Paying Agent's Unit	

SUPPLIES OR SERVICES	QUANTITY	UNIT PRICE	AMOUNT
(A) Remaining Currency / Conversion (buy) rate			
FC55.00 / 1.0500 = \$52.38			
(B) Remaining Currency / Re-conversion (sell) rate			
FC55.00 / 1.3000 = \$42.31			
\$52.38 - \$42.31 = \$10.07			

AGENCY NAME AND BILLING ADDRESS 208 FB Unit 30041 APO AE 09166	TOTAL \$10.07 DISCOUNT TERMS%..... DAYS DATE INVOICE RECEIVED
--	---

ORDERED BY (Signature and title) Ordering Officer's Signature and Printed Name
PURPOSE AND ACCOUNTING DATA 2172020 94-1031 22113.00 25C3 L9K4 S91533 WK4E3R03040035

PURCHASER - To sign below for over-the-counter delivery of items

RECEIVED BY Agent's Signature and Printed Name
TITLE Agent DATE 4 JUN XX

SELLER - Please read instructions on Copy 2

<input type="checkbox"/> PAYMENT RECEIVED \$	<input type="checkbox"/> PAYMENT REQUESTED \$
--	---

NO FURTHER INVOICE NEED BE SUBMITTED

SELLER BY Receipts Attached (Signature)	DATE
--	------

I certify that this account is correct and proper For payment in the amount of \$ 10.07 Agent's Signature (Authorized certifying officer)	DIFFERENCES
ACCOUNT VERIFIED: CORRECT FOR	BY

PAID BY <input type="checkbox"/> CASH DATE PAID	VOUCHER NO.
OR (Check No.)	

STATEMENT OF AGENT OFFICER'S ACCOUNT

DISBURSING OFFICER'S NAME ADDRESS, DISBURSING STATION SYMBOL NO.	AGENT OFFICER'S NAME, GRADE, SSN, UNIT ADDRESS (Include ZIP Code/APO number and Telephone number.)
ACCOUNT HOLDER, LTC, FC FINANCE BATTALION UNIT APO AE DSSN: CCO name and address	Agent's Info

TRANSACTIONS AFFECTING AGENT OFFICER'S ACCOUNT

TRANSACTIONS <i>a</i>	INCREASE (Received by Agent) <i>b</i>	BEGINNING BALANCE (In Agent's Account) <i>c</i>	DECREASE (Turned in by Agent) <i>d</i>	ENDING BALANCE (In Agent's Account) <i>e</i>
1. BALANCE FORWARD				\$1,000.00
2. U.S. DOLLARS	\$1,000.00		442.31	
3. FOREIGN CURRENCY				
4. MILITARY PAYMENT CERTIFICATES				
5. COLLECTIONS				
6. DEPOSITS				
7. NEGOTIABLE INSTRUMENTS:				
A. TREASURY CHECKS				
B. MILITARY PAYMENT ORDERS				
C. OTHER (Specify)				
8. PAID VOUCHERS			547.62	
9. INCORRECT VOUCHERS RETURNED				
10. Loss By Exchange			10.07	
11.				
12. TOTAL FUNDS IN HANDS OF AGENT OFFICER		\$1,000.00		0.00

STATEMENTS

DISBURSING OFFICER	AGENT OFFICER
<input checked="" type="checkbox"/> ON ADVANCE: I HAVE INTRUSTED FUNDS AND/OR OTHER ITEMS AS INDICATED IN THIS STATEMENT TO THE ABOVE NAMED AS MY AGENT OFFICER.	<input checked="" type="checkbox"/> ON ADVANCE: I, AS AGENT OFFICER, HAVE RECEIVED FUNDS AND/OR OTHER ITEMS AS INDICATED ABOVE. I HAVE ASSUMED PECUNIARY RESPONSIBILITY THEREFOR. I WILL NOTIFY THE DISBURSING OFFICER IMMEDIATELY UPON DISCOVERY OF ANY LOSS OR SHORTAGE, AND I HAVE RECEIVED AND UNDERSTAND WRITTEN INSTRUCTIONS CONCERNING MY DUTIES AND RESPONSIBILITIES AS AN AGENT OFFICER.
DATE: 1 JUN XX SIGNATURE OF DISBURSING OFFICER: DDO //Signature//	DATE: 1 JUN XX SIGNATURE OF AGENT OFFICER: /S/ Agent
<input checked="" type="checkbox"/> ON RETURN: I HAVE RECEIVED FUNDS AND/OR OTHER ITEMS AS INDICATED ON THIS STATEMENT FROM THE ABOVE NAMED AGENT OFFICER.	<input checked="" type="checkbox"/> ON RETURN: THE ABOVE STATEMENT OF ACCOUNT IS CORRECT.
DATE: 5 JUN XX SIGNATURE OF DISBURSING OFFICER: DDO //Signature//	DATE: 5 JUN XX SIGNATURE OF AGENT OFFICER: /S/ Agent

[illegible]

SCENARIO 1 ANSWER KEY SF44 TRANSACTIONS

TRANSACTIONS

BALANCES

Date	Transaction	Vouchers	Conversions	FC@.12000	FC@1.0500	U.S. Balance
1 JUN XX	Advance					\$ 1,000.00
	Exchange \$\$ for FC		500.00	FC 600.00		500.00
2 JUN XX	FC Purchase SF44#1	FC 300.00		FC 300		500.00
3 JUN XX	Exchange \$\$ for FC		100.00	FC 300.00	FC 105.00	400.00
	FC Purchase SF44#2	FC 350.00		FC 0.00	FC 55.00	400.00
4 JUN XX	Sell FC for US\$		FC 55.00		FC 0.00	442.31
	LBX - SF44 #3	10.07				442.31
	LBX - Loss By Exchange					

SCENARIO 2 ACCOMMODATION EXCHANGES

Materials: 2 Blank DD Forms 2664

Advance: \$1,000.00 and FC 1,000.00 Exchange Rate:
\$1.00 = 2.0000 FC

1 JUN XX - Exchange Rate: \$1.00 = 2.1000 FC

Cash \$100.00 personal check for Joe Snuffy,
PFC, B Co., 1/110th FA, SSN 123-45-6789

Exchange \$200.00 for Steve Smith, CPT, A
Co., 3/53 Inf., SSN 987-65-4321

2 JUN XX - Exchange Rate: \$1.00 = 2.2000 FC

Cash \$50.00 personal check for Sue White,
SPC, 431st MP Co., SSN 001-00-0001

Exchange \$100.00 for Mary Jones, SPC, 431st
MP Co., SSN 002-00-0002

STATEMENT OF AGENT OFFICER'S ACCOUNT

DISBURSING OFFICER'S NAME, ADDRESS, DISBURSING STATION SYMBOL NO.	AGENT OFFICER'S NAME, GRADE, SSN, UNIT ADDRESS (Include ZIP Code/APO number and Telephone number.)
ACCOUNT HOLDER, LTC, FC FINANCE BATTALION UNIT APO AE DSSN: CCO Name and Address	Agent's data

TRANSACTIONS AFFECTING AGENT OFFICER'S ACCOUNT

TRANSACTIONS <i>a</i>	INCREASE (Received by Agent) <i>b</i>	BEGINNING BALANCE (In Agent's Account) <i>c</i>	DECREASE (Turned in by Agent) <i>d</i>	ENDING BALANCE (In Agent's Account) <i>e</i>
1. BALANCE FORWARD		0.00		1,500.00
2. U.S. DOLLARS	1,000.00		1,150.00	
3. FOREIGN CURRENCY			156.52	
4. MILITARY PAYMENT CERTIFICATES				
5. COLLECTIONS FC1,000@ 2.000	500.00			
6. DEPOSITS				
7. NEGOTIABLE INSTRUMENTS:				
A. TREASURY CHECKS				
B. MILITARY PAYMENT ORDERS				
C. OTHER (Specify) (2) Personal Checks			150.00	
8. PAID VOUCHERS				
9. INCORRECT VOUCHERS RETURNED				
10. Loss By Exchange			43.48	
11.				
12. TOTAL FUNDS IN HANDS OF AGENT OFFICER		1,500.00		0.00

STATEMENTS

DISBURSING OFFICER		AGENT OFFICER	
<input checked="" type="checkbox"/> ON ADVANCE: I HAVE INTRUSTED FUNDS AND/OR OTHER ITEMS AS INDICATED IN THIS STATEMENT TO THE ABOVE NAMED AS MY AGENT OFFICER.		<input checked="" type="checkbox"/> ON ADVANCE: I, AS AGENT OFFICER, HAVE RECEIVED FUNDS AND/OR OTHER ITEMS AS INDICATED ABOVE. I HAVE ASSUMED PECUNIARY RESPONSIBILITY THEREFOR. I WILL NOTIFY THE DISBURSING OFFICER IMMEDIATELY UPON DISCOVERY OF ANY LOSS OR SHORTAGE, AND I HAVE RECEIVED AND UNDERSTAND WRITTEN INSTRUCTIONS CONCERNING MY DUTIES AND RESPONSIBILITIES AS AN AGENT OFFICER.	
DATE 31 MAY XX	SIGNATURE OF DISBURSING OFFICER DDO //Signature//	DATE 31 MAY XX	SIGNATURE OF AGENT OFFICER //Signature//
<input checked="" type="checkbox"/> ON RETURN: I HAVE RECEIVED FUNDS AND/OR OTHER ITEMS AS INDICATED ON THIS STATEMENT FROM THE ABOVE NAMED AGENT OFFICER.		<input checked="" type="checkbox"/> ON RETURN: THE ABOVE STATEMENT OF ACCOUNT IS CORRECT.	
DATE 3 JUN XX	SIGNATURE OF DISBURSING OFFICER DDO //Signature//	DATE 3 JUN XX	SIGNATURE OF AGENT OFFICER //Signature//

DD FORM 1081, MAY 75

REPLACES EDITION OF DEC 57 WHICH IS OBSOLETE.

USAPPC V1.00

RECORD OF INDIVIDUAL EXCHANGE TRANSACTIONS

PAGE OF

DISBURSING OFFICER DESIGNATION

RATES OF EXCHANGE (Number of Foreign Currency Units to one US Dollar)

DATE

DSSN

NAME OF CASHIER OR DEPUTY

RECEIVED FROM CUSTOMER

DISBURSED TO CUSTOMER

TYPE OF
NEGOTIABLE
INSTRUMENT
RECEIVED
(PERSONAL
CHECK, ETC)

US
CURRENCY
& COIN

FOREIGN
CURRENCY

TOTAL

US
CURRENCY
& COIN

FOREIGN
CURRENCY

FOREIGN
CURRENCY

TOTAL

NAME AND OTHER INFORMATION REQUIRED BY DISBURSING
OFFICER ON PERSON FOR WHOM EXCHANGE IS MADE

[illegible]

RECORD OF INDIVIDUAL EXCHANGE TRANSACTIONS

PAGE OF

DISBURSING OFFICER DESIGNATION

RATES OF EXCHANGE (Number of Foreign Currency Units to one US Dollar)	
US Dollar	1.00
British Pound	0.63
French Franc	6.55
German Mark	3.36
Italian Lira	2036
Japanese Yen	360
Swiss Franc	2.00
Spanish Peseta	166.64
Portuguese Escudo	200.48
Belgian Franc	36.36
Dutch Guilder	2.36
Austrian Schilling	13.76
Greek Drachma	340.75
Indian Rupee	47.54
Pakistani Rupee	10.00
Thai Baht	50.00
Singapore Dollar	0.70
Malaysian Ringgit	2.50
Philippine Peso	50.00
Indonesian Rupiah	1000.00
Chinese Yuan	2.00
South African Rand	2.00
Kenyan Shilling	100.00
Indian Rupee	47.54
Pakistani Rupee	10.00
Thai Baht	50.00
Singapore Dollar	0.70
Malaysian Ringgit	2.50
Philippine Peso	50.00
Indonesian Rupiah	1000.00
Chinese Yuan	2.00
South African Rand	2.00
Kenyan Shilling	100.00

DATE _____

DSSN

NAME OF CASHIER OR DEPUTY

RECEIVED FROM CUSTOMER

DISBURSED TO CUSTOMER

TYPE OF
NEGOTIABLE
INSTRUMENT
RECEIVED
(PERSONAL
CHECK, ETC)

US
CURRENCY
& COIN

FOREIGN
CURRENCY

TOTAL

US
CURRENCY
& COIN

FOREIGN
CURRENCY

**FOREIGN
CURRENCY**

TOTAL

NAME AND OTHER INFORMATION REQUIRED BY DISBURSING
OFFICER ON PERSON FOR WHOM EXCHANGE IS MADE

SCENARIO 2
CASH REGISTER
DD2664 EXCHANGES

[illegible]

SCENARIO 2 ANSWER KEY

[illegible]

SCENARIO 2 ANSWER KEY

TRANSACTIONS

BALANCES

Date	DD2664 Conversions	2664 #	FC@2.0000	U.S. Balance	Neg. Instr.
31 MAY XX	Advance		1,000.00	\$ 1,000.00	0.00
1 JUN XX	Cash 1 PC \$100.00	1	0.00	900.00	100.00
	Convert FC @ 2.1000	1	580.00	1,100.00	0.00
2 JUN XX	Cash 1 PC \$50.00	2	0.00	1,050.00	150.00
	Convert FC @ 2.2000	2	360.00	1,150.00	0.00
3 JUN XX	Ending Balances		360.00	1,150.00	150.00

SCENARIO 2

ANSWER KEY

[illegible]

SCENARIO 2 ANSWER KEY

TRANSACTIONS

BALANCES

Date	Advance	Purchases	M&IE Payments	Lodging	Balance
31 MAY XX	\$750.00				
1 JUN XX		\$10.00	\$40.00	\$0.00	
2 JUN XX		\$0.00	\$50.00	\$0.00	-
3 JUN XX		\$25.00	\$25.00	\$0.00	-
4 JUN XX		\$0.00	\$50.00	\$300.00	-
5 JUN XX		\$35.00	\$150.00	\$0.00	250.00

SCENARIO 3: ESCORT OFFICERS

You will escort 1 foreign officer for 5 days and the IATS printout indicates the following:

Total meals and incidental expenses = \$250.00

Lodging = \$100.00 per night for 4 nights

31 MAY XX - Advance = \$650.00

1 JUN XX - Foreign Officer Arrives

Purchase shaving kit at PX for \$10.00

Pay M&IE

2 JUN XX - Pay M&IE

3 JUN XX - Purchase \$25.00 worth of groceries at commissary

Pay M&IE

4 JUN XX - Foreign officer departs early; Pay Lodging

5 JUN XX - Clear Finance

SCENARIO 3

ESCORT OFFICER

STATEMENT OF AGENT OFFICER'S ACCOUNT				
DISBURSING OFFICER'S NAME, ADDRESS, DISBURSING STATION SYMBOL NO. ACCOUNT HOLDER, LTC, FC FINANCE BATTALION UNIT APO AE DSSN: CCO name and address		AGENT OFFICER'S NAME, GRADE, SSN, UNIT ADDRESS <i>(Include ZIP Code/APO number and Telephone number.)</i> Agent's Info		
TRANSACTIONS AFFECTING AGENT OFFICER'S ACCOUNT				
TRANSACTIONS <i>a</i>	INCREASE (Received by Agent) <i>b</i>	BEGINNING BALANCE (In Agent's Account) <i>c</i>	DECREASE (Turned in by Agent) <i>d</i>	ENDING BALANCE (In Agent's Account) <i>e</i>
1. BALANCE FORWARD				
2. U.S. DOLLARS	650.00		200.00	650.00
3. FOREIGN CURRENCY				
4. MILITARY PAYMENT CERTIFICATES				
5. COLLECTIONS				
6. DEPOSITS				
7. NEGOTIABLE INSTRUMENTS:				
A. TREASURY CHECKS				
B. MILITARY PAYMENT ORDERS				
C. OTHER <i>(Specify)</i>				
8. PAID VOUCHERS			450.00	
9. INCORRECT VOUCHERS RETURNED				
10. Loss By Exchange				
11.				
12. TOTAL FUNDS IN HANDS OF AGENT OFFICER		650.00		0.00
DISBURSING OFFICER		AGENT OFFICER		
<input checked="" type="checkbox"/> ON ADVANCE: I HAVE INTRUSTED FUNDS AND/OR OTHER ITEMS AS INDICATED IN THIS STATEMENT TO THE ABOVE NAMED AS MY AGENT OFFICER.		<input checked="" type="checkbox"/> ON ADVANCE: I, AS AGENT OFFICER, HAVE RECEIVED FUNDS AND/OR OTHER ITEMS AS INDICATED ABOVE. I HAVE ASSUMED PECUNIARY RESPONSIBILITY THEREFOR. I WILL NOTIFY THE DISBURSING OFFICER IMMEDIATELY UPON DISCOVERY OF ANY LOSS OR SHORTAGE, AND I HAVE RECEIVED AND UNDERSTAND WRITTEN INSTRUCTIONS CONCERNING MY DUTIES AND RESPONSIBILITIES AS AN AGENT OFFICER.		
DATE 1 JUN XX	SIGNATURE OF DISBURSING OFFICER DDO //Signature//	DATE 1 JUN XX	SIGNATURE OF AGENT OFFICER /S/ Agent	
<input checked="" type="checkbox"/> ON RETURN: I HAVE RECEIVED FUNDS AND/OR OTHER ITEMS AS INDICATED ON THIS STATEMENT FROM THE ABOVE NAMED AGENT OFFICER.		<input checked="" type="checkbox"/> ON RETURN: THE ABOVE STATEMENT OF ACCOUNT IS CORRECT.		
DATE 5 JUN XX	SIGNATURE OF DISBURSING OFFICER DDO //Signature//	DATE 5 JUN XX	SIGNATURE OF AGENT OFFICER /S/ Agent	

SCENARIO 3

ESCORT OFFICER

[illegible]

SCENARIO 3 ANSWER KEY

Date	Transactions	Purchases	M&IE	Balance
31 MAY XX	Advance			\$ 650.00
1 JUN XX	Day 1	10.00	40.00	600.00
2 JUN XX	Day 2		50.00	550.00
3 JUN XX	Day 3	25.00	25.00	500.00
4 JUN XX	Pay Lodging	300.00		200.00

QUESTIONS?